AMENDMENTS TO THE SPECIFICATION:

Please REPLACE the Title of the Invention with the following amended Title of the Invention:

~~DIMMER ELEMENT AND DISPLAY ELEMENT USING THE SAME~~DIMMING DEVICE AND DISPLAY DEVICE INCORPORATING THE SAME

Please REPLACE the first paragraph on page 84 of the Substitute Specification with the following amended paragraph:

The display device of the present embodiment includes a light absorbing layer **5**, electrodes **3b**, a conversion layer **2**, a dimming layer **1**, electrodes **3a**, and color filters **6** layered in this order on a substrate ~~14~~. As shown in FIG. **18**, the electrodes **3b** include a plurality of patterns extending in parallel, whereas the electrodes **3a** include a plurality of patterns extending in a direction perpendicular to the electrodes **3b**. An appropriate voltage can be applied to each pair of electrodes **3a**, **3b**. However, it would also be possible to simply short-circuit the electrodes **3a** and electrodes **3b** as necessary. The color filters **6** include a plurality of patterns extending substantially in parallel to the electrodes **3a**. Among these patterns, typically three patterns of R(red), G(green), and B(blue) are formed for each pixel.

Please REPLACE the paragraph bridging pages 88 and 89 of the Substitute Specification with the following amended paragraph:

The light absorbing layer **5** is formed on the substrate ~~14~~. The light absorbing layer **5** may be a layer (black) that absorbs light in the entire visible light region, or a layer (any other color) that absorbs light in a part of the visible light region. The formation of the light absorbing

layer **5** is performed by applying a black resin containing a carbon black-type black material onto the substrate ~~**14**~~ **12** by a spin coating technique, for example.

Please REPLACE the paragraph bridging pages 112 and 113 of the Substitute Specification with the following amended paragraph:

A conversion layer **2** capable of functioning as color filters is formed as follows, for example. Coloring pigments of RGB are mixed in the same material as the material used for the transparent conversion layer ~~**12**~~ **2** in Embodiment 18, thus preparing dispersed solutions of RGB. By an ink jet technique, these dispersed solutions are applied onto the dimming layer **1** so as to correspond to the pixel patterns. As a result, the conversion layer **2** is formed. Other than an ink jet technique, the application method may be any other known printing method such as a screen printing technique or a rolling press technique.